

Exhibit E

Estimated Staffing and Budget Plan

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FEBRUARY 1, 2024 THROUGH APRIL 30, 2024**

POSITION	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD	RANGE OF RATES
Partners	Six (6)	\$750.00-\$1,275.00
Associates	Four (4)	\$450.00-\$600.00
Paralegals	Four (4)	\$310.00-\$350.00
Legal Assistants	Two (2)	\$220.00

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FEBRUARY 1, 2024 THROUGH APRIL 30, 2024**

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B110 - Asset Analysis and Recovery	15.00	\$10,125.00	0.00	\$0.00
B112 - Asset Disposition	125.00	\$84,375.00	120.90	\$87,812.50
B114 - Assumption/Rejection of Leases and Contracts	5.00	\$3,375.00	0.00	\$0.00
B116 - Avoidance Action Analysis	10.00	\$6,750.00	0.00	\$0.00
B118 - Board of Directors Matters	5.00	\$3,375.00	0.00	\$0.00
B119 - Budgeting	0.00	\$0.00	0.00	\$0.00
B120 - Business Operations	75.00	\$50,625.00	74.10	\$53,314.50
B122 - Case Administration	100.00	\$67,500.00	92.70	\$51,414.50
B124 - Claims Administration & Objections	500.00	\$337,500.00	512.20	\$317,474.00
B126 - Employee Benefits/Pensions	5.00	\$3,375.00	0.00	\$0.00
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	5.00	\$3,375.00	0.00	\$0.00
B134 - Hearings	275.00	\$185,625.00	246.50	\$174,390.00
B135 - Litigation	700.00	\$472,500.00	627.80	\$496,657.00
B138 - Committee Meetings/Communications	5.00	\$3,375.00	0.00	\$0.00
B139 - Equity Committee	5.00	\$3,375.00	2.90	\$3,172.50
B140 - Creditor Inquiries	25.00	\$16,875.00	2.50	\$2,147.50
B141 - Lien Investigation	0.00	\$0.00	0.00	\$0.00
B142 - Non-Working Travel	10.00	\$3,375.00	5.40	\$2,173.75
B146 - Plan and Disclosure Statement (including Business Plan)	250.00	\$168,750.00	199.30	\$155,906.00
B148 - Real Estate	0.00	\$0.00	0.00	\$0.00
B149 - Valuation	0.00	\$0.00	0.00	\$0.00

¹ Estimated fees based on an average hourly rate of \$675.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B150 - Relief from Stay/Adequate Protection Proceeding	5.00	\$3,375.00	0.20	\$127.50
B151 - Schedules/Operating Reports	100.00	\$67,500.00	97.70	\$72,408.50
B152 - Tax Issues	5.00	\$3,375.00	4.30	\$2,830.00
B154 - LRC Retention Applications & Disclosures	20.00	\$13,500.00	21.00	\$13,927.50
B155 - Non-LRC Retention Applications & Disclosures	75.00	\$50,625.00	63.60	\$42,892.50
B156 - LRC Fee Applications	100.00	\$67,500.00	135.70	\$97,088.00
B157 - Non-LRC Fee Applications	150.00	\$101,250.00	161.60	\$89,669.50
B160 - Examiner	100.00	\$67,500.00	70.00	\$70,248.50
TOTAL	2,670.00	\$1,802,250.00	2,438.40	\$1,733,654.25